REMARKS

The Examiner's Action mailed on September 13, 2006, has been received and its contents carefully considered. Reconsideration of the final rejections presented therein is requested for at least the following reasons.

In this Amendment, Applicant has editorially amended claim 12. Claim 12 is the only independent claim, and claims 3-18 remain pending in the application. For at least the following reasons, it is submitted that this application is in condition for allowance.

Applicant wishes to thank the Examiner for finding the time to conduct a telephone interview with Applicant's Representative on September 26, 2006, in which claim 12 was discussed in relation to the *Clancey et al.* reference referred to below.

Claims 3-18 were rejected under 35 USC §112, ¶2 as indefinite. This rejection is respectfully traversed.

Claim 12 has been amended to change "an amount" to "an amount of said input numerical value", and the claims are therefore definite.

Claims 3-18 were rejected under 35 USC §103(a) as obvious over the combination of *Clancey et al.* (US 6,134,563) in view of Examiner's Official Notice. This rejection is respectfully traversed.

Independent claim 12 has been amended so that step (e) now recites "for each one of a plurality of financial transactions, entering into the computer system, when processing said one transaction, an input numerical value in a

predetermined input cell of said displayed accounting screens, the inputs cells being arranged in a matrix form having account title code rows and account title columns, an account title code number being entered in a relevant account title code row and *an amount of said input numerical value being entered only once for each transaction, in a single one of said input cells at an intersection of an account title row and an account title column* corresponding to the account title code number" (*emphasis added*).

With respect to the previous version of the last clause of step (e) of claim 12, the Office Action states, apparently referring to FIG. 2B of *Clancey et al.,* that "a value is entered in the corresponding account title column time period where it says 'values' 62". Official Notice was only relied upon in the Office Action with respect to other claimed steps.

However, in the input statement **52** shown in FIG. 2B of *Clancey et al.* the inputs (values) area **62** constitutes the intersection of a terms area **60** (that could be divided into rows) and an area **58** (that could be divided into columns) that contains time periods covered by a project workbook **42**. See, for example, column 8, lines 13-44 of *Clancey et al.* :

> Referring to FIGS. 2A and 2B, a computer-readable project workbook **42** includes one or more user-specified financial statements, such as an income statement **44**, a balance sheet statement **46**, a cash flow statement **48**, and a ratio statement **50**, each representing a different aspect of a financial project over the selected time range. Project workbook **42** may also include a customized financial statement containing one or more user-selected financial sections and terms. After a user has specified the contents of any of the financial statements in workbook **42**, system **22** automatically generates an input statement spreadsheet **52** which

identifies all of the information (inputs) needed to populate the financial statements with formulas and values. *Input statement 52 includes a project name area 54, an area 56 that identifies the statement as an input statement, an area 58 that contains the time periods covered by the financial statements of project workbook 42, a terms area 60, and an inputs (values) area 62.* Some of the terms contained in terms area **60** may not be displayed in any of the financial statements but are needed to calculate the values associated with the terms that actually appear on one or more of the financial statements in workbook **42**. Input statement **52** contains only those inputs (and associated terms) needed to populate the financial statements of workbook **42**; any input that is not needed is automatically removed from input statement **52** when the input statement is updated. Input values appearing on input statement **52** are color-coded to identify the source or other properties of the input values: values copied from database **30** are displayed in blue, user-supplied values that override database values are displayed in magenta, and user-supplied values that do not override database values are displayed in green.

(*emphasis added*)

Hence, inputs (values) area **62** is not made up of "input cells at an intersection of an account title row and an account title column", because even if one was to assume, arguendo, that terms area **60** constituted a number of account title rows, area **58** would be constituted by columns representing *time periods*, and *not* account title codes.

Thus, *Clancey et al.* fails to teach or suggest that an amount of an input numerical value is "entered only once for each transaction, in a single one of said input cells at an intersection of an account title row and an account title column" as presently claimed.

Claim 12 therefore patentably defines over the art of record and is allowable, as are claims 3-11 and 13-18 that depend therefrom.

It is submitted that this application is in condition for allowance. Such action and the passing of this case to issue are requested.

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Should the Examiner feel that a conference would help to expedite the prosecution of this application, the Examiner is hereby invited to contact the undersigned counsel to arrange for such an interview.

Should any fee be required, however, the Commissioner is hereby authorized to charge the fee to our Deposit Account No. 18-0002, and advise us accordingly.

Respectfully submitted,

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Date

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